

Forms 4868, 2350, 9465, 56

ELF ERC #	Forms 4868, 2350, 9465, 56	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0001	The Summary Record must be present.	N/A	No Summary Record in MeF
0002	Summary Record – The Record Identification (SEQ 0000) must equal "SUMETD".	N/A	No Summary Record in MeF
0003	The Tax Period must be "201012".	IND-008	Valid for 2350 - Tax Year in the Return Header must equal "2011" for processing year 2012.
		N/A	N/A for Form 56
		N/A	N/A for Form 9465
0004	The Primary SSN must be numeric, cannot be all blanks nor all zeros nor all nines AND must be within the valid range of SSNs/ITINs. See Part 1, Attachment 9 for the valid range of SSN and ITIN.	R0000-092-01	Valid for 4868, 2350, 9465, 56 - Primary SSN in the Return Header must be within the valid range of SSN/ITIN and cannot equal an ATIN.
		R0000-095-01	Valid for 4868, 2350, 9465, 56 - The Primary SSN in the Return Header must not equal all zeros.
		F56-092	'DecedentSSN' in the Return Header must be within the valid range of SSN/ITIN and must not be an ATIN.
	The Primary Social Security Number (P-SSN) (Field 0003 of the Record Id) must be numeric.	N/A	SSNType schema validation
	The Primary SSN (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN of the Form.	N/A	No Record ID in MeF - Primary SSN comes from the Return Header
	The Form 4868 Primary SSN (SEQ 0090) is a required field.	N/A	Required entry in schema
	The Form 9465 Primary SSN (SEQ 0020) is a required field.	N/A	Required entry in schema
	The Form 2350 Primary SSN (SEQ 0030) is a required field.	N/A	Required entry in schema
	The Form payment Primary SSN (SEQ 0010) is a required field.	N/A	Primary SSN comes from the Return Header and is a required entry
	The SSN of the Summary record (Field 0002) must be numeric.	N/A	No Summary Record in MeF
0006	The Primary Name Control and the Spouse Name Ctrl must not contain leading or embedded spaces. The two leftmost positions must be alpha. Only an alpha, hyphen and space are allowed.	N/A	PersonNameControlType schema validation
	The Form 4868 Primary Name Control (SEQ 0010) is a required field.	N/A	Required entry in schema
	The Form 9465 Primary Name Control (SEQ 0015) is a required field.	N/A	Required entry in schema
	The Form 2350 Taxpayer's Name Control (SEQ 0020) is a required field.	N/A	Required entry in schema
	The Form 9465 Spouse Name Control (SEQ 0035) is a required field when the Form 9465 Spouse Name (SEQ 0030) is present. It must meet the same criteria for validation as the Primary Name Control. See Section 7 for examples of name controls.	R0000-093-01	Valid for 4868/2350/9465 - If 'SpouseSSN' in the Return Header has a value, then it must be within the valid range of SSN/ITIN and must not be an ATIN.
0007	Street Address (Form 2350 SEQ 0070, Form 4868 SEQ 0040, Form 9465 SEQ 0050) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).	N/A	USAddressType schema validation
	Foreign Street Address (Form 2350 SEQ 0110, Form 4868 SEQ 0032) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).	N/A	ForeignAddressType schema validation
	Foreign City State or Province (Form 2350 SEQ 0120, Form 4868 SEQ 0034) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).	N/A	ForeignAddressType schema validation
	The first position or character entered in the Street Address must be alphabetic or numeric.	N/A	USAddressType schema validation
	Street Address (Form 9465 SEQ 0050) is a required field.	N/A	USAddressType schema validation
0010	All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. All alphanumeric fields must be left-justified and blank-filled unless otherwise specified.	N/A	efileType schema validation
	Significant money fields must be right-justified and zero-filled. Money fields must be whole dollars (no cents).	N/A	USAmountType schema validation
	Significant date fields with a length of eight positions must contain eight numeric characters in YYYYMMDD format. Significant date fields with a length of six positions must contain six numeric characters in YYYYMM format when transmitted in variable or fixed format.	N/A	DateType schema validation
	The PIN must be numeric and greater than zeros.	R0000-095-01	Valid for 4868, 2350, 9465, 56 - The Primary Signature in the Return Header must not equal all zeros. Also PINType schema validation
		R0000-096-01	Valid for 4868, 2350, 9465 - 'SpouseSignature' in the Return Header must not equal all zeros.
0014	This reject code is set for fields which are defined in Part 3, Section 7 Record Layouts as "NO ENTRY".	N/A	Schema validation

0016	Zip Code (Form 9465 SEQ 0090, Form 2350 SEQ 0100, Form 4868 SEQ 0070) must be within the valid range of zip codes listed for that state and must not end in "00", with the exception of 20500 (the White House Zip Code).	R0000-007-01	Valid for 4868, 2350, 56, 9465 - For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes for the corresponding State Abbreviation. See Publication 4164.
		R0000-020	Valid for 4868, 2350, 56, 9465 -If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.
		R0000-022	Valid for 4868, 2350, 56, 9465 - If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.
		R0000-024	Valid for 4868, 2350, 56, 9465 - If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.
		R0000-046	Valid for 4868, 2350, 56, 9465 - For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900.
	Zip Code (Form 9465 SEQ 0090) is a required field.	N/A	Required entry in schema
0020	Name Line 1 (Form 4868 SEQ 0030) or Taxpayer's Name (Forms 56, 2350, and 9465 SEQ 0010) cannot have leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen (-) and less-than sign (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space. Note: The Taxpayer's Name for forms 56, 2350, and 9465 If Spouse Name for Form 9465 (SEQ 0030) and Form 2350 (SEQ 0040) is present, it must meet the same criteria for validation as Taxpayer's Name.	R0000-125	Valid for 4868 -The Name in the Return Header must contain a less-than sign (<).
		R0000-126	Valid for 4868 - There can be no more than two less-than signs (<) in the Name in the Return Header.
		R0000-127	Valid for 4868 - The character following the first less-than sign in the Name in the Return Header must be an alphabetic character.
		N/A	Form 2350, 9465, 56 - Schema validation
	The Name Line 1 (Form 4868 SEQ 0030) is a required field.	N/A	Required entry in Return Header schema
	Taxpayer's Name for Forms 56 and 9465 (SEQ 0010) and Form 2350 (SEQ 0010) is a required field.	N/A	Required entry in Return Header schema
0022	State Abbreviation (Form 9465 SEQ 0080, Form 2350 SEQ 0090, Form 4868 SEQ 0060) must be alpha and consistent with the standard state abbreviations issued by the Postal Service.	N/A	USAddressType schema validation
	State Abbreviation (Form 9465 SEQ 0080) is a required field.	N/A	USAddressType schema validation
0023	The City (Form 9465 SEQ 0070, Form 2350 SEQ 0080, Form 4868 SEQ 0050) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.	N/A	USAddressType schema validation
	The Foreign Country (Form 2350 SEQ 0120, Form 4868 SEQ 0036) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.	N/A	ForeignAddressType schema validation
	City may not contain consecutive, embedded spaces. Only alphabetic characters and spaces are valid. DO NOT abbreviate cities.	N/A	USAddressType schema validation
	The City (Form 9465 SEQ 0070) is a required field.	N/A	USAddressType schema validation
0027	The Electronic Document Originator Name (Field 0010) must be present in the Summary Record.	N/A	No Summary Record in MeF
	The EFIN of the Originator (Field 0020) must be present in the Summary Record AND be equal to the EFIN in the DCN of the ETD	N/A	EFIN is required in the Return Header. DCN does not apply for MeF.
0028	The Two Digit Electronic Filing Identification Number (EFIN) Prefix Code of the Originator in the Document Record must be valid.	R0000-905	Valid for 4868, 2350, 56, 9465 - Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.
	An "out of service center" Two Digit Electronic Filing Identification Number (EFIN) Prefix Code is permitted when Processing Site equals "E" (Austin) and Form 2350 is present, OR	N/A	MeF generates processing site code
	When the Processing Site equals "E" and at least one of the following is present: Forms 56, 9465, and the address indicator of the Form equal to "3" or State Abbreviation is a U.S.Possession. See Part 1, Attachment 8 for a list of Two Digit Electronic Filing Identification Number (EFIN) Prefix Codes. OR	N/A	MeF generates processing site code and will route submission to Austin based on International criteria in the submission
	When the Processing Site equals "E" and Form 4868 is present, and the address indicator of the Form equal to "3" or State Abbreviation is a U.S. Possession, or Taxpayer abroad box is checked, or 1040NR Filer with no wages subject to U.S. Income Tax withholding box is checked"	N/A	MeF generates processing site code
0030	A Form Payment must be accompanied by Forms 4868 or 2350, if there is a payment.	N/A	Schema validation
	An Authentication Record must be present with Form 56, 2350, and 9465.	N/A	No Authentication Record in MeF. Various business rules insure a signature is present. A standalone Form 9465 can not be submitted with an IRS Payment or IRS ES Payment.
	An Authentication Record must be present with Form 4868 with a Form Payment.	N/A	No Authentication Record in MeF. Various business rules insure a signature is present if IRS Payment or IRS ES Payment Records are present.

	For Form 4868, if an Authentication Record is present, then a Form Payment must be present.	N/A	No Authentication Record in MeF
0031	The Document Sequence Number (SEQ 0007) must be numeric.	N/A	No DSN in MeF
0032	The Declaration Control Number (SEQ 0008) must be numeric.	N/A	No DCN in MeF
0033	Fields on a record must NOT be longer than specified in Section 7 Record Layouts.	N/A	efileType schema validation
0034	For each record, significant data must be present following the Record ID.	N/A	No Record ID in MeF
0035	Sequence Numbers of fields for each record must be in ascending order and valid for that tax document.	N/A	No sequence numbers in MeF
0044	The incoming record has an invalid RECORD ID. The Form is invalid for Electronic Transmitted Documents, or the page number is incorrect or duplicated.	N/A	No Record ID in MeF
0045	The number of occurrences for tax documents cannot exceed the number specified in Part 3, Attachment 2.	N/A	MeF uses Max Occurs in schema
	The format and content of the record identification information (Record ID) which begins each type of record must be exactly as presented in the input specifications.	N/A	No Record ID in MeF
0060	The Document Sequence Number (DSN) must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.	N/A	No DSN in MeF
0061	The Declaration Control Number must be in ascending numerical sequence within the transmission. However, the DCN does not have to be consecutive.	N/A	No DCN in MeF
0062	The first two digits of the Declaration Control Number must be zeros.	N/A	No DCN in MeF
0064	The Year Digit of the DCN must be "1".	N/A	No DCN in MeF
0071	If present, the Spouse SSN must be all numeric, cannot be all zeros, nor all nines; must be within the valid range of SSNs/ITINs and must not equal the Primary SSN. (See Part 1, Attachment 9 for the valid range of SSN/ITIN).	IND-005	Valid for 4868, 2350, 9465 - If the Spouse SSN in the Return Header has a value, then it must be within the valid range of SSN/ITIN and must not be an ATIN.
		IND-006	Valid for 4868, 2350, 9465 - Spouse SSN in the Return Header must not be equal to the Primary SSN in the Return Header.
0167	Form 9465 Monthly Payment Date (SEQ 0310) must be present and within the range of 01 to 28.	F9465-003	Form 9465, Line 10 'PaymentDueDayNum' must be greater than zero and less than 29. For TY2011, this will be replaced by an enumerated restriction and schema validation Note: This Business Rule applies to both standalone and attached Forms 9465.
0168	Form 9465 Monthly Payment (SEQ 0300) must be \$25.00 or more.	F9465-002	Form 9465, Line 9 'PaymentDueAmt' must not be less than 25. Note: This Business Rule applies to both standalone and attached Forms 9465.
0172	Form 9465 Amount Owed (SEQ 0280) CANNOT be greater than \$25,000.	F9465-001	Form 9465, Line 7 'TaxDueAmt' must not be greater than 25000. Note: This Business Rule applies to both standalone and attached Forms 9465.
0304	If Form Payment is for an extension payment the Primary Taxpayer Signature (SEQ 0035) of the Authentication Record must be present and numeric.	R0000-098	Valid for 4868 - If IRS Payment Record or IRS ES Payment Record is present, then PIN Type Code and Primary Signature must have a value in the Return Header
	If Spouse's SSN for Form 2350 (SEQ 0060) or Form 9465 (SEQ 0040) is present and Form Payment is present, the Spouse Signature (SEQ 0340, SEQ 0400) must be present.	R0000-099	Form 2350 - If IRS Payment Record or IRS ES Payment Record is present and Spouse SSN has a value in the Return Header, Then PIN Type Code and Spouse Signature must have a value in the Return Header.
	The Taxpayer Signature must be present for Form 2350(SEQ 0330) and Form 9465 (SEQ 0380), unless Other Than Taxpayer (SEQ 0350) is present.	N/A	Form 2350 - Business rule is being developed for tax year 2011 Form 9465 - PrimarySignature will be a required element in the Header for Tax Year 2011
	The Spouse Signature must be present for Form 2350 (SEQ 0340) or Form 9465 (SEQ 0400) if Spouse SSN is present (SEQ 0060, SEQ 0040).	N/A	Form 2350 - Business rule is being developed for tax year 2011
	If Name of Preparer Other Than Taxpayer (SEQ 0350) is present, Preparer Signature Date (SEQ 0355) must be present.	F9465-004	If 'SpouseSSN' has a value in the Return Header, then 'SpouseSignature' must have a value.
0305	Agent's name (if applicable) cannot be used as return label without taxpayer's name for Forms 2350.	N/A	Form 2350 - Business rule is being developed for tax year 2011
0306	Form 56 – If the Address Indicator (SEQ 0120) is equal to "1", "2", or "Blank" the domestic address fields must be significant. If the Address Indicator (SEQ 0120) is equal to "3", the foreign address fields must be significant.	N/A	MeF uses schema validation and existing MeF address business rules.
	Form 2350 – If the Address Indicator (SEQ 0150) is equal to "1", "2", or "Blank" the domestic address fields must be significant. If the Address Indicator (SEQ 0150) is equal to "3", the foreign address fields must be significant.	N/A	MeF uses schema validation and existing MeF address business rules.
	Form 4868 – If the Taxpayer Abroad (SEQ 0160) is "X" and the Address Indicator (SEQ 0080) is equal to "1", "2" or "Blank", the domestic address fields must be significant. If Taxpayer Abroad (SEQ 0160) is equal to "X" and the Address Indicator (SEQ 0080) is equal to "3", the foreign address fields must be significant.	N/A	MeF uses schema validation and existing MeF address business rules

	Form 4868 – If the Address Indicator (SEQ 0080) is equal to "Blank" the domestic address fields must be significant.	N/A	MeF uses schema validation and existing MeF address business rules
	Form 9465 – If the Address Indicator (SEQ 0095) is equal to "1" "2", or "Blank" the domestic address fields must be significant. If the Address Indicator (SEQ 0095) is equal to "3", the foreign address fields must be significant.	N/A	MeF uses schema validation and existing MeF address business rules.
0307	For return label for Form 2350, agent Name (SEQ 0380) cannot be present without taxpayer's name (SEQ 0370).	N/A	Business rules is being developed for tax year 2011
0310	Form 4868 and Form 2350 must be received no later than April 18, 2011 and retransmitted forms must be received no later than April 22, 2011. Note: Form 4868 for Taxpayers Out of the Country must check "box 8" and Form 4868 and Form 2350 must be received no later than June 15.	F4868-001	Form 4868 can only be filed after the Tax Period End Date in the IRS Submission Manifest and on or before the due date to which the extension applies, unless Line 8 checkbox or Line 9 checkbox is checked.
		F2350	Business rule will be developed for tax year 2011
0311	Foreign Forms 4868 (Taxpayer Abroad and/or 1040NR Filers with no wages subject to U.S. Income Tax Withholding) and 2350 must be received no later than June 15, 2011 and retransmitted forms must be received no later than June 20, 2011.	F4868-002	If Form 4868, Line 8 checkbox or Line 9 checkbox is checked, then the form can only be filed after the Tax Period End Date in the IRS Submission Manifest and on or before the extended due date for taxpayers out of the country.
		F2350-002	Form 2350 shall be filed on or before June 15, 2011.
0312	If the Spouse SSN (SEQ 0100) on Form 4868 is present, the Name Line 1 (SEQ 0030) must contain an ampersand.	F4868-003	If Spouse SSN has a value in the Return Header, then Name in the Return Header must contain an ampersand.
	If the Name Line 1 (SEQ 0030) contains an ampersand, the Spouse SSN (SEQ 0100) must be present.	R0000-123	Valid for 4868 -If Name in the Return Header contains an ampersand, then Spouse SSN in the Return Header must have a value.
	If the Spouse SSN (SEQ 0060) on Form 2350 is present, Spouse name (SEQ 0040) must be present.	N/A	Business rule is being developed for tax year 2011
	If the Spouse SSN (SEQ 0060) on Form 2350 is not present, Spouse name (SEQ 0040) must not be present.	N/A	Business rule is being developed for tax year 2011
	For Forms 2350, 9465, and 56, if Primary, Secondary, Decedent, or Fiduciary, names contain an ampersand.	N/A	Schema Validation - PersonNameType and PersonFullNameType will not allow an ampersand
0313	The Tax Type Code of Form Payment (SEQ 0070) must be "4868E" for extension payment attached to the Form 4868 and 2350E for Extension payment attached to the Form 2350.	N/A	MeF will generate
	The Tax Type Code of Form Payment (SEQ 0070) is a required Field.	N/A	MeF will generate
	Only one Tax Type Code of Form Payment (SEQ 0070) can be present on each Form 4868.	N/A	MeF will generate
0315	The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.	R0000-500	Valid for 4868, 2350, 9465 - Primary SSN and Primary Name Control in the Return Header must match the e-file database.
		F56-500	'DecedentSSN' and 'DecedentNameControl' in the Return Header must match the e-File database. (Business rule will be created for tax year 2011 to assure Primary SSN and name control match)
0316	The Spouse SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.	R0000-503	Valid for 4868, 2350, 9465 - Spouse SSN and Spouse Name Control in the Return Header must match the e-file database.
0317	Reserved		
0318	For Form 56 either the Fiduciary's USA Phone No. (SEQ 0225) or Fiduciary's Foreign Phone No. (SEQ 230) must be present and numeric. It cannot be all zeroes.	F56-001	Form 56, 'FiduciaryUSPhoneNum' or 'FiduciaryForeignPhoneNum' must have a value.
		F56-002	Form 56, 'FiduciaryUSPhoneNum' or 'FiduciaryForeignPhoneNum' must not be all zeros.
	For Form 9465 either the Taxpayer's Home Phone (SEQ 0110) or Taxpayer's Work Number (SEQ 0130) or (SEQ 0155) must be present, 10/20 characters long and numeric.	N/A	Business rules are being developed for tax year 2011
	Form Payment – The taxpayer's Day Time Phone Number (SEQ 0090) must be 10 characters long and numeric. It cannot be all zeroes.	FPYMT-062	Valid for 4868, 2350 - Tax payer's Day Time Phone Number in IRS Payment Record must not equal all zeros
		FPYMT-063	Valid for 4868, 2350 - Tax payer's Day Time Phone Number in IRS ES Payment Record must not equal all zeros
0319	Reserved		
0320	The Amount of Tax Payment on the Form PMT (SEQ 0060) must be greater than zeroes and less than \$100 million (i.e., \$99,999,999 or less).	FPYMT-068	Valid for 4868, 2350 - 'PaymentAmount' in the IRS Payment Record must not be greater than 99,999,999.
		FPYMT-069	Valid for 4868, 2350 - 'PaymentAmount' in the IRS ES Payment Record must not be greater than 99,999,999.
	If Part 2 is present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be equal to the amount on Form 4868, Line 7 (SEQ 0150).	FPYMT-052	Valid for 4868 - If IRS Payment Record is present, then 'PaymentAmount' in the IRS Payment Record must be equal to Form 4868 Line 7 'TaxpayerIsPayingAmt'.
	For Form 2350, the Amount of Tax Payment on the Form Payment (SEQ 0060) and (Tax Type Code 2350E), must be equal to the amount on Form 2350, Line 5 (SEQ 0270).	FPYMT-066	Valid for 2350 - Payment Amount in the IRS Payment Record must be equal to Form 2350, Line 5 'ExtsnRequestIncomeTaxPaidAmt'.
0321	For Form 2350, Line 4 (SEQ 0220 through SEQ 0250) must be significant.	N/A	Schema validation

0321	Country Code (SEQ 0255) must be significant and equal a valid Country Code.	N/A	Schema validation
0322	Reserved		
0323	When Date of Death (SEQ 0250) of Form 56 is present, then Year cannot be equal or later than processing year.	F56-003	Form 56, Line 1a(2) 'DecedentDeathDate' must be prior to the received date.
0324	The Tax Form Number (SEQs 0320 and 0353) of Form 56 must contain "1040".	N/A	Form 56 Schema validation
0325	The Tax Year One (SEQ 0330 & 0354), Year Two (SEQ 0332 & 0355), Year Three (SEQ 0334 & 0356), Period One (SEQ 0340 & 0357), Period Two (0342 & 0358) or Period Three (SEQ 0344 & 0359) cannot be all blanks.	F56-004	Form 56, Line 6 'TaxNoticeYrDt' and Line 6 'TaxPeriodEndDate' must have a value. This Business Rule is not valid for the Form 56 in either LEGACY or MeF as the TaxYear and TaxPeriod are not required elements in the latest version of the form. Updates to remove the Business Rule are in process for both MeF and LEGACY.
0326	The Jurat/Disclosure Code of the Authentication Record (SEQ 0075) must be "E" for Form 4868 with Electronic Funds Withdrawal, "F" for Form 9465, "G" for Form 2350, "H" for Form 56, and "I" for Form 4868 when with Electronic Funds Withdrawal when the Practitioner PIN method is used.	R0000-100	Valid for 4868 - If IRS Payment Record or IRS ES Payment Record is present, then Jurat Disclosure Code in the Return Header must have a value of "Form 4868" unless Practitioner PIN has a value in the Return Header.
		R0000-101	Valid for 4868 - If IRS Payment Record or IRS ES Payment Record is present and Practitioner PIN has a value in the Return header, then Jurat Disclosure Code in the Return Header must have a value of "Form 4868 with Practitioner PIN and EFW"
		F2350-003	If IRS Payment Record is present and 'PractitionerPIN' does not have a value in the Return Header, then 'JuratDisclosureCode' must have the value "2350 WITH EFW".
		F2350-004	If IRS ES Payment Record is present and 'PractitionerPIN' does not have a value in the Return Header, then 'JuratDisclosureCode' must have the value "2350 WITH EFW"
		F2350-005	If IRS Payment Record is present and 'PractitionerPIN' has a value in the Return Header, then 'JuratDisclosureCode' must have the value "2350 SIGNED BY PRACTITIONER WITH EFW".
		F2350-006	If IRS ES Payment Record is present and 'PractitionerPIN' has a value in the Return Header, then 'JuratDisclosureCode' must have the value "2350 SIGNED BY PRACTITIONER WITH EFW".
		N/A	Form 9465 - Schema Validation - JuratDisclosureCode will be a required element in the Form 9465 Return Header for tax year 2011
		N/A	Form 56 - Schema Validation - JuratDisclosureCode will be a required element in the Form 9465 Return Header for tax year 2011
0327	The Preparer Name (SEQ 0350 for Form 2350) must match with Signature of Preparer Other Than Taxpayer (SEQ 0100) of Authentication Record.	N/A	No Authentication Record in MeF
0328	The Fiduciary Name (SEQ 0610) for Form 56 must match with Fiduciary Name (SEQ 0120) of Authentication Record.	N/A	No Authentication Record in MeF
0329	Reserved		
0395	The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868 (SEQ 0090) and Form 2350 (SEQ 0030).	N/A	MeF handles this differently
	If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868 (SEQ 0100) and Form 2350 (SEQ 0060).	N/A	MeF handles this differently
	The Taxpayer's SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 2350 (SEQ 0030).	N/A	MeF handles this differently
	If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 2350 (SEQ 0060).	N/A	MeF handles this differently
0396	The Form 9465 Routing Transit Number (RTN)(SEQ 0330), or the Form 4868 Form Payment Routing Transit Number (SEQ 0030) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must Process Electronic Funds Transfer (EFT).	R0000-075	Valid for 4868, 2350 - The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm
		R0000-906	Valid for 4868,2350, 9465 - Routing Transit Number (RTN) included in the return must be present in the e-File database. Note: This Business Rule applies to both standalone and attached Forms 9465
	The Bank Account Number for Form 9465 (SEQ 0340) or Form Payment (SEQ 0040) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be leftjustified with trailing blanks if less than 17 positions, and cannot equal all zeros.	IND-003	Valid for 4868, 2350 - 'BankAccountNumber' in IRS Payment Record must not equal all zeros.
		IND-004	Valid for 4868, 2350 - 'BankAccountNumber' in 1040ES Estimated Payment Record must not equal all zeros.
		N/A	For 9465 - Business rule is being developed for tax year 2011 Note: This Business Rule will apply to both standalone and attached Forms 9465
	Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant the Electronic Funds Withdrawal must be from the Checking Account.	N/A	This is being revisited for tax year 2011
	The Type of Account for Forms 4868 and 2350 Form Payment, Payment (SEQ 0050) must contain "1" or "2".	N/A	BankAccountType schema validation
	The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 18, 2011, when a domestic/US Possession payment is present.	FPYMT-050	Valid for 4868 - If IRS Payment Record is present, then the "Requested Payment Date" in the IRS Payment Record must be on or before the due date but not more than 5 days prior to the received date, unless Form 4868 Line 8 checkbox or Line 9 checkbox is checked.

0397	The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than June 15, 2011 when a foreign payment is present.	FPYMT-051	Valid for 4868 - If "IRS Payment" is present and Form 4868 Line 8 checkbox or Line 9 checkbox is checked, then the "Requested Payment Date" in the IRS Payment Record must be on or before the extended due date but not more than 5 days prior to the received date.
	The Requested Payment Date for Form Payment (SEQ 0080) must be a valid date format (YYYYMMDD).	N/A	DateType schema validation
0490	When Electronic Postmark is present, Year of Electronic Postmark Date (SEQ 0260) must equal the current processing year. Note: If the Transmission is sent to the Fresno Processing Site and the post mark date is populated after midnight, the transmission will reject.	N/A	MeF is standardizing the postmark format
0491	When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). (For Authorized Electronic Postmark Transmitters only).	N/A	MeF is standardizing the postmark format
0603	The Primary SSN (FORM PAYMENT SEQ 0010, Form 4868 SEQ 0090), Taxpayer's SSN (Form 9465 SEQ 0020, Form 2350 SEQ 0030) or Decedent's SSN (Form 56 SEQ 0040) of the Electronic Transmitted Document (ETD) is locked because the Social Security Administration's records identified the taxpayer as being deceased or because the taxpayer requested it.	R0000-178	Valid for 4868, 2350, 9465 - The Primary SSN in the Return Header is locked per taxpayer's request or the SSN has been identified as that of a deceased person per Social Security Administration records. (Note: This Business Rule is not valid for the Form 56 in either LEGACY or MeF. Updates to remove the Form 56 from the TaxType for this Business Rule are in process for both MeF and LEGACY.)
0604	The Secondary SSN (FORM PAYMENT SEQ 0020), Spouse SSN (Form 9465 SEQ 0040, Form 4868 SEQ 0100) or Spouse's SSN (Form 2350 SEQ 0060) of the Electronic Transmitted Document is locked because the Social Security Administration's records identified the taxpayer as being deceased or because the taxpayer requested it.	R0000-179	Valid for 4868, 2350, 9465 - The Spouse SSN in the Return Header is locked per taxpayer's request or the SSN has been identified as that of a deceased person per Social Security Administration records.
0668	Self-Select PIN Program – Taxpayer is ineligible to participate in the Self-Select PIN Program since the Primary Taxpayer is a duplicate on the IRS File.	IND-664	Valid for 4868, 2350 - If the Primary SSN appears more than once in the e-File database, then 'PINTypeCd' in the Return Header must not have the value "SelfSelectPIN".
		IND-665	Valid for 4868, 2350 - If the Primary SSN appears more than once in the e-File database, then 'PINTypeCd' in the Return Header must not have the value "SelfSelectPractitioner".
0669	Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in Self-Select PIN Program since the Secondary Taxpayer is a duplicate on the IRS File.	IND-666	Valid for 4868, 2350 - If the Spouse SSN appears more than once in the e-File database, then the 'PINTypeCd' must not have the value "SelfSelectPIN".
		IND-667	Valid for 4868, 2350 - If the Spouse SSN appears more than once in the e-File database, then the 'PINTypeCd' must not have the value "SelfSelectPractitioner".
0670	When the PIN Type Code (SEQ 0008) of the Authentication Record is "S", the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO/EFIN PIN (SEQ 0090) must be present on the Authentication Record.	N/A	4868 rules from TY2010 will rollover to TY2011
		2350-522	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", then 'PrimaryDateOfBirth' must have a value.
		F9465-006	If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", then 'PrimaryDateOfBirth' must have a value.
		F9465-010	If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' must have a value.
		N/A	Form 9465 - For tax year 2011 the following elements will be required in the schema: 'PINTypeCode', 'JuratDisclosureCode', 'PrimarySignature', and 'PrimarySignatureDate'
		R0000-670-01	If IRS Payment Record or IRS ES Payment Record is present, and PIN Type Code in the Return Header has the value "Self-Select Practitioner", then 'PractitionerPIN', 'PrimaryDateOfBirth', ['PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN'], 'PrimaryPINEnteredBy', 'PrimarySignature', 'PrimarySignatureDate' and 'JuratDisclosureCode' must have a value in the Return Header.
0671	When the PIN Type Code (SEQ 0008) of the Authentication Record is "S" and the Spouse SSN is present on the Form, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO/EFIN PIN (SEQ 0090)	2350-523	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and 'SpouseSSN' has a value, then 'SpouseDateOfBirth' must have a value.
		F9465-004	If 'SpouseSSN' has a value in the Return Header, then 'SpouseSignature' must have a value.
		F9465-005	If 'SpouseSSN' has a value in the Return Header, then 'SpouseSignatureDate' must have a value.
		F9465-007	If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner" and 'SpouseSSN' has a value, then 'SpouseDateOfBirth' must have a value.
		F9465-011	If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner" and 'SpouseSSN' has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' must have a value.

	must be present on the Authentication Record.	R0000-671-01	If IRS Payment Record or IRS ES Payment Record is present, PIN Type Code in the Return Header has the value "Self-Select Practitioner", and Spouse SSN in the Return Header has a value, then 'PractitionerPIN', 'SpouseDateOfBirth', ['SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN'], 'SpousePINEnteredBy', 'SpouseSignature' and 'JuratDisclosureCode' must have a value in the Return Header.
0674	Form 2350 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Taxpayer Signature (SEQ 0330) must be numeric and greater than zeroes, and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record. Form 4868 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then Primary Taxpayer Signature (SEQ 0035) of Authentication Record must be numeric and greater than zeros. Form 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Taxpayer Signature (SEQ 0380) must be numeric and greater than zeroes, and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.	IND-029	Valid for 4868, 2350, 9465 - 'PrimarySignature' in the Return Header must not equal all zeros.
0675	Form 2350 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", and Spouse Signature (SEQ 0340) is present, it must be numeric and greater than zeroes, and must equal to Spouse Signature (SEQ 0065) of Authentication Record. Form 4868 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then Spouse Signature (SEQ 0065) of Authentication Record must be numeric and greater than zeros. Form 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", and Spouse Signature (SEQ 0400) is present, it must be numeric and greater than zeroes, and must equal to Spouse Signature (SEQ 0065) of Authentication Record.	IND-007 IND-030	Valid for 4868, 2350, 9465 The Spouse Signature in the Return Header must not equal all zeros. Valid for 4868, 2350, 9465 'SpouseSignature' in the Return Header must not equal all zeros.
0677	The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and have not filed previously.	IND-674 IND-675	Valid for 4868, 2350, 9465 - If the Primary tax payer is under the age of 16 and has never filed a tax return, then 'PINTypeCd' in the Return Header must not have the value "SelfSelectPIN". Valid for 4868, 2350, 9465 - If the Primary tax payer is under the age of 16 and has never filed a tax return, then 'PINTypeCd' in the Return Header must not have the value "SelfSelectPractitioner".
0678	The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has not filed in the prior year.	IND-679 IND-680	Valid for 4868, 2350, 9465 - If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCd' must not have the value "SelfSelectPIN". Valid for 4868, 2350, 9465 - If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCd' must not have the value "SelfSelectPractitioner".
0679	When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Primary Prior Year AGI (SEQ 0020), Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) of Authentication record must match with IRS Master File.	IND-031 F4868-679-01	Valid for 2350, 9465 - 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' or 'PrimaryPriorYearAGI' in the Return Header must match the e-File database. If the PIN Type Code in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line", then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' in the Return Header must match e-File database.
0680	When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Spouse Prior Year AGI (SEQ 0050) , Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) of Authentication record must match with IRS Master File.	IND-032 F4868-680-01	Valid for 2350, 9465 - 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' or 'SpousePriorYearAGI' in the Return Header must match the e-File database. If the PIN Type Code in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line" and Spouse SSN in the Return Header has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' in the Return Header must match e-File database.
	Form 2350 and 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O", then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020) or Primary Prior Year	F2350-522 F9465-008 F9465-012	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", then 'PrimaryDateOfBirth' must have a value. If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", then 'PrimaryDateOfBirth' must have a value. If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' must have a value.

0681	PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present on the Authentication Record.	NA	Form 9465 - For tax year 2011 the following elements will be required in the schema: 'PINTypeCode', 'JuratDisclosureCode', 'PrimarySignature', and 'PrimarySignatureDate'
		F2350-012	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", then 'PrimaryDateOfBirth' and ('PrimaryPriorYearAGI', or 'PrimaryPriorYearPIN', or 'PrimaryElectronicFilingPIN') and 'PrimarySignature' and 'PrimarySignatureDate' and 'JuratDisclosureCode' must have a value.
	Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "O" and an Electronic Funds Withdrawal is present, the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.		Rules from TY2010 will be rolled over to TY2011
0682	Form 2350 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O" and Spouse PIN Number (SEQ 0340) is present on the Form, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Date (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.	F2350-523	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and 'SpouseSSN' has a value, then 'SpouseDateOfBirth' must have a value.
	Form 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O" and Spouse PIN Number (SEQ 0400) is present on the Form, the, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Date (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.	F9465-009	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and 'SpouseSSN' has a value, then 'SpouseDateOfBirth' must have a value.
		F9465-013	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and 'SpouseSSN' has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' must have a value
		F9465-004	If 'SpouseSSN' has a value in the Return Header, then 'SpouseSignature' must have a value.
		F9465-005	If 'SpouseSSN' has a value in the Return Header, then 'SpouseSignatureDate' must have a value.
		F2350-015	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and 'SpouseSignature' has a value, then 'SpouseDateOfBirth' and ['SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN'] and 'SpouseSignatureDate' and 'JuratDisclosureCode' must have a value.
	Form 4868 - When the PIN Type Code of the Authentication Record is "O" and a Spouse SSN is present on the Form, and an Electronic Funds Withdrawal is present, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.		Rules from TY2010 will be rolled over to TY2011
0697	For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and an Electronic Funds Withdrawal is present, the Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record.	R0000-697	If IRS Payment Record or IRS ES Payment Record is present and PIN Type Code in the Return Header has the value "Practitioner", then Practitioner PIN, Primary PIN Entered By, Primary Signature, Primary Signature Date and Jurat Disclosure Code must have a value in the Return Header.
0698	For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and Spouse SSN (SEQ 0010) is present on the Form, and an Electronic Funds Withdrawal is present, then Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record.	R0000-698	If IRS Payment Record or IRS ES Payment Record is present, PIN Type Code in the Return Header has the value "Practitioner" and Spouse SSN has a value, then Practitioner PIN, Spouse PIN Entered By, Spouse Signature and Jurat Disclosure Code must have a value in the Return Header.
0699	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", then the following fields must not be present; Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Prior Year PIN (SEQ 0025), Primary Electronic Filing PIN (SEQ 0030), Spouse Prior Year Adjusted Gross Income (SEQ 0050), Spouse Prior Year PIN (SEQ 0055) and Spouse Electronic Filing PIN (SEQ 0060).	IND-699	Valid for 4868, 2350, 9465 - If the 'PINTypeCode' in the Return Header has the value "Practitioner", then the following must not have an entry: 'PrimaryPriorYearAGI', 'PrimaryPriorYearPIN', 'PrimaryElectronicFilingPIN', 'SpousePriorYearAGI', 'SpousePriorYearPIN', SpouseElectronicFilingPIN'.
0806	Processing Site must equal a valid Electronic Filing Site (SEQ 0040): Andover = "C", Austin = "E", Kansas = "F", Philadelphia = "G", Fresno = "H".	N/A	MeF generates processing site code
0822	The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.	N/A	No TRANA in MeF

0823	If there is any unrecognizable or inconsistent control data, the transmission will be rejected. NOTE: DO NOT INCLUDE FORM PAYMENT IN YOUR COUNT.	N/A	Schema validation
0824	TRANA Record A (TRANA) – Transmitter EFIN must be (SEQ 0110) Present.	N/A	No TRANA in MeF
0825	TRANA Record A (TRANA) – Transmission Type (SEQ 0170) must Equal "D" (ETD), or "N" (On-line).	N/A	No TRANA in MeF
0840	The ETIN and Transmitter's Use Code (Field 0040), Julian day (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA record (Fields 0060-0080).	N/A	No TRANA or RECAP in MeF
0900	The Primary SSN must not duplicate the Primary SSN of any previously accepted electronic transmitted Form 2350 or 4868 for the current tax year.	F4868-900	The Primary SSN in the Return Header must not duplicate the Primary SSN of any previously accepted Form 4868 for the current tax year.
		F2350-900	Primary SSN in the Return Header must not be equal to the Primary SSN of any previously accepted extension.
0999	If more than 96 reject conditions are identified, the last Reject Code will be "0999". Filers should use the information on the acknowledgment file to resolve reject conditions.	N/A	MeF will only display the first 100 business rule codes